

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

ARMSTRONG FLOORING, INC., *et al.*,Debtors.<sup>1</sup>

Chapter 11

Case No. 22-10426 (MFW)

(Jointly Administered)

**Hearing Date:** June 21, 2023 at 2:00 p.m. (ET)**Objection Deadline:** June 7, 2023 at 4:00 p.m. (ET)

**SUMMARY OF COMBINED FIFTH MONTHLY AND FINAL APPLICATION  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF  
PROVINCE, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE  
OF UNSECURED CREDITORS, FOR THE (I) MONTHLY PERIOD FROM  
NOVEMBER 1, 2022 THROUGH APRIL 17, 2023, AND (II) FINAL PERIOD FROM  
MAY 20, 2022 THROUGH APRIL 17, 2023**

Name of Applicant:	Province, LLC
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors
Date of Retention:	Effective as of May 20, 2022 by order entered on July 8, 2022
Period for which Compensation and Reimbursement is Sought:	Monthly: November 1, 2022 – April 17, 2023 Final: May 20, 2022 – April 17, 2023
Amount of Compensation Sought as Actual, Reasonable and Necessary:	Monthly: \$5,350.00 Final: \$705,876.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	Monthly: \$58.00 Final: \$9,999.02

This is a:      \_\_\_ monthly              \_\_\_ interim                X   final application.

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are as follows: Armstrong Flooring, Inc. (3305); AFI Licensing LLC (3265); Armstrong Flooring Latin America, Inc. (2943); and Armstrong Flooring Canada Ltd. (N/A). The address of the Debtors' corporate headquarters is PO Box 10068, 1770 Hempstead Road, Lancaster, PA 17065.

**SUMMARY OF MONTHLY APPLICATIONS**

<b>Date Filed</b>	<b>Period</b>	<b>Fees</b>	<b>Expenses</b>	<b>Fees Paid</b>	<b>Expenses Paid</b>
7/21/2022 Doc 594	May 20, 2022 - June 30, 2022	\$573,998.00	\$9,065.90	\$459,198.40	\$9,065.90
8/22/2022 Doc 732	July 1, 2022 - July 31, 2022	\$103,926.00	\$381.22	\$83,140.80	\$381.22
9/22/2022 Doc 854	August 1, 2022 - August 31, 2022	\$16,933.00	\$493.90	\$0.00	\$0.00
11/16/2022 Doc 987	September 1, 2022 - October 31, 2022	\$5,669.00	\$0.00	\$0.00	\$0.00
Filed Herein	November 1, 2022 - April 17, 2023	\$5,350.00	\$58.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$705,876.00</b>	<b>\$9,999.02</b>	<b>\$542,339.20</b>	<b>\$9,447.12</b>

**HOURS BY PERSON**

<b>Name of Professional Individual</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Hours</b>
Paul Huygens	24.2	10.0	1.9	0.3	1.0	37.4
Sanjuro Kietlinski	292.2	56.4	8.8	1.9	2.3	361.6
Harry Foard	187.8	29.8	6.8	4.6	1.0	230.0
Derrick Laton	9.4					9.4
Paul Baik	7.6					7.6
Elise Shen	201.9	34.3	2.0			238.2
Daniel Radi	31.1					31.1
Georgy Plotnikov	222.8	7.8				230.6
<b>Subtotal</b>	<b>977.0</b>	<b>138.3</b>	<b>19.5</b>	<b>6.8</b>	<b>4.3</b>	<b>1,145.9</b>
<b>Para Professionals</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Hours</b>
Beth Robinson	3.0					3.0
Eric Mattson		4.4	4.8	2.0	4.8	16.0
<b>Subtotal</b>	<b>3.0</b>	<b>4.4</b>	<b>4.8</b>	<b>2.0</b>	<b>4.8</b>	<b>19.0</b>
	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Hours</b>
<b>Grand Total</b>	<b>980.0</b>	<b>142.7</b>	<b>24.3</b>	<b>8.8</b>	<b>9.1</b>	<b>1,164.9</b>

**COMPENSATION BY PERSON**

<b>Name of Professional Individual</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Compensation</b>
Paul Huygens	\$24,805.00	\$11,500.00	\$2,185.00	\$345.00	\$1,320.00	\$40,155.00
Sanjuro Kietlinski	\$245,448.00	\$50,760.00	\$7,920.00	\$1,710.00	\$2,174.00	\$308,012.00
Harry Foard	\$116,436.00	\$20,562.00	\$4,692.00	\$3,174.00	\$690.00	\$145,554.00
Derrick Laton	\$5,170.00					\$5,170.00
Paul Baik	\$3,876.00					\$3,876.00
Elise Shen	\$96,912.00	\$18,522.00	\$1,080.00			\$116,514.00
Daniel Radi	\$11,196.00					\$11,196.00
Georgy Plotnikov	\$77,980.00	\$2,964.00				\$80,944.00
<b>Subtotal</b>	<b>\$581,823.00</b>	<b>\$104,308.00</b>	<b>\$15,877.00</b>	<b>\$5,229.00</b>	<b>\$4,184.00</b>	<b>\$711,421.00</b>

<b>Para Professionals</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Compensation</b>
Beth Robinson	\$675.00					\$675.00
Eric Mattson		\$968.00	\$1,056.00	\$440.00	\$1,166.00	\$3,630.00
<b>Subtotal</b>	<b>\$675.00</b>	<b>\$968.00</b>	<b>\$1,056.00</b>	<b>\$440.00</b>	<b>\$1,166.00</b>	<b>\$4,305.00</b>
	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Compensation</b>
<b>Subtotal</b>	<b>\$582,498.00</b>	<b>\$105,276.00</b>	<b>\$16,933.00</b>	<b>\$5,669.00</b>	<b>\$5,350.00</b>	<b>\$715,726.00</b>
<b>Travel Discount</b>	<b>(\$8,500.00)</b>	<b>(\$1,350.00)</b>				<b>(\$9,850.00)</b>
<b>Grand Total</b>	<b>\$573,998.00</b>	<b>\$103,926.00</b>	<b>\$16,933.00</b>	<b>\$5,669.00</b>	<b>\$5,350.00</b>	<b>\$705,876.00</b>

### **HOURS BY CATEGORY**

<b>Project Categories</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Hours</b>
Business Analysis / Operations	453.0	39.4	4.0	0.2		496.6
Case Administration	2.6	0.2	0.5	0.3		3.6
Claims Analysis and Objections	10.8					10.8
Committee Activities	121.1	24.0	3.8			148.9
Court Filings	31.8	5.2	0.4	0.6	1.0	39.0
Court Hearings	11.0	2.6	0.3			13.9
Fee / Employment Applications	6.4	12.2	12.5	7.7	8.1	46.9
Financing Activities	130.1	0.4				130.5
Litigation		0.6				0.6
Sale Process	188.2	53.1	2.8			244.1
Travel Time (billed at 50%)	25.0	5.0				30.0
<b>Grand Total</b>	<b>980.0</b>	<b>142.7</b>	<b>24.3</b>	<b>8.8</b>	<b>9.1</b>	<b>1,164.9</b>

**COMPENSATION BY CATEGORY**

<b>Project Categories</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Compensation</b>
Business Analysis / Operations	\$234,909.50	\$29,228.00	\$3,180.00	\$180.00		\$267,497.50
Case Administration	\$2,184.00	\$180.00	\$450.00	\$270.00		\$3,084.00
Claims Analysis and Objections	\$6,718.00					\$6,718.00
Committee Activities	\$89,564.00	\$19,526.00	\$3,573.00			\$112,663.00
Court Filings	\$24,868.50	\$4,680.00	\$460.00	\$552.00	\$1,320.00	\$31,880.50
Court Hearings	\$5,948.00	\$2,440.00	\$345.00			\$8,733.00
Fee / Employment Applications	\$3,217.00	\$6,644.00	\$6,510.00	\$4,667.00	\$4,030.00	\$25,068.00
Financing Activities	\$74,141.50	\$460.00				\$74,601.50
Litigation		\$690.00				\$690.00
Sale Process	\$123,947.50	\$38,728.00	\$2,415.00			\$165,090.50
Travel Time (billed at 50%)	\$8,500.00	\$1,350.00				\$9,850.00
<b>Grand Total</b>	<b>\$573,998.00</b>	<b>\$103,926.00</b>	<b>\$16,933.00</b>	<b>\$5,669.00</b>	<b>\$5,350.00</b>	<b>\$705,876.00</b>

**SUMMARY OF EXPENSES**

<b>Expense Category</b>	<b>First Monthly Application</b>	<b>Second Monthly Application</b>	<b>Third Monthly Application</b>	<b>Fourth Monthly Application</b>	<b>Fifth Monthly Application</b>	<b>Total Expenses</b>
Airfare/Train	\$3,060.95	\$216.95				\$3,277.90
Ground Transportation	\$615.01	\$144.00				\$759.01
Lodging	\$4,411.09					\$4,411.09
Meals	\$854.60	\$20.27				\$874.87
Miscellaneous	\$86.25		\$493.90		\$58.00	\$638.15
Telephone/Internet	\$38.00					\$38.00
<b>Total Expenses</b>	<b>\$9,065.90</b>	<b>\$381.22</b>	<b>\$493.90</b>	<b>\$0.00</b>	<b>\$58.00</b>	<b>\$9,999.02</b>

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	Chapter 11
ARMSTRONG FLOORING, INC., <i>et al.</i> ,	Case No. 22-10426 (MFW)
Debtors. <sup>1</sup>	(Jointly Administered)
	<b>Hearing Date:</b> June 21, 2023 at 2:00 p.m. (ET)
	<b>Objection Deadline:</b> June 7, 2023 at 4:00 p.m. (ET)

**COMBINED FIFTH MONTHLY AND FINAL APPLICATION  
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES OF  
PROVINCE, LLC AS FINANCIAL ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS, FOR THE (I) MONTHLY  
PERIOD FROM NOVEMBER 1, 2022 THROUGH APRIL 17, 2023, AND (II)  
FINAL PERIOD FROM MAY 20, 2022 THROUGH APRIL 17, 2023**

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Pursuant to sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 258], entered on June 1, 2022 (the “Administrative Order”), Province, LLC (“Province” or the “Firm”), financial advisor for the Official Committee of Unsecured Creditors (the “Committee”), hereby submits its fifth monthly (“Fifth Monthly Application”) and final fee application (the “Final Application”), for compensation and for reimbursement of expenses for:

- i. the period of November 1, 2022 through April 17, 2023 (the “Fifth Monthly Fee Period”) in the amount of \$5,350.00 in fees and actual and necessary expenses in the amount of \$58.00 for a total allowance of \$5,408.00; and

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, as applicable, are as follows: Armstrong Flooring, Inc. (3305); AFI Licensing LLC (3265); Armstrong Flooring Latin America, Inc. (2943); and Armstrong Flooring Canada Ltd. (N/A). The address of the Debtors’ corporate headquarters is PO Box 10068, 1770 Hempstead Road, Lancaster, PA 17065.

- ii. the period of May 20, 2022 through April 17, 2023 (the “Final Fee Period”) in the amount of \$705,876.00 in fees and actual and necessary expenses in the amount of \$9,999.02 for a total allowance of \$715,875.02.

Province seeks payment of the outstanding balance of all amounts not paid to date. In addition, Province reserves its right to file a supplement to this Application prior to the hearing date to submit additional fees and expenses not previously included in this Application, but incurred prior to the date of the hearing on the Application, such as fees incurred in preparing this Application.

Pursuant to Local Bankruptcy Rule 2016-2, this Application is supported by the Certification of Sanjuro Kietlinski, which is annexed hereto as Exhibit A. In support of this Application, Province respectfully represents as follows:

### **JURISDICTION AND VENUE**

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334 and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated February 29, 2012. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2) and may be determined by the Bankruptcy Court.

2. The statutory predicates for the relief requested herein are sections 328, 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

### **BACKGROUND**

3. On May 8, 2022 (the “Petition Date”), the Debtors each filed their voluntary petitions with this Court under chapter 11 of the Bankruptcy Code. The

Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to sections 1107(a) and 1108(a) of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases.

4. On May 18, 2022, in pursuant to section 1102(a)(1) of the Bankruptcy Code, the Office of the United States Trustee for Region 3, District of Delaware (the “U.S. Trustee”) appointed the Committee. The following are the current members of the Committee: (i) Colour Stream Ltd.; (ii) Zhejiang Tianzhen Bamboo & Wood Development Co., Ltd; (iii) Klöckner Pentaplast of America, Inc.; (iv) Eastman Chemical; (v) Ardex LP; (vi) The Sample Group Inc.; and (vii) United Steelworkers.

5. On May 20, 2022, the Committee selected Province as its proposed financial advisor.

6. On June 1, 2022, the Court entered the Administrative Order, authorizing the Committee’s professionals (“Professionals”) to submit monthly applications for interim compensation and reimbursement of expenses, pursuant to the procedures specified therein. The Administrative Order provides, among other things, that a Professional may file monthly fee applications. If no objections are made within twenty-one (21) days after service of the monthly fee application, the Debtors are authorized to pay the Professional eighty percent (80%) of the requested fees and one hundred percent (100%) of the requested expenses. At three-month intervals or such other intervals convenient to the Court, each Professional shall file and serve an interim application for allowance of the amounts sought in its monthly fee applications for that period. All fees and expenses paid are on an interim basis until final allowance by the Court.



7. The retention of Province, as financial advisor to the Committee, was approved effective as of May 20, 2022, by this Court's *Order Authorizing and Approving the Employment of Province, LLC as Financial Advisor to the Official Committee of Unsecured Creditors Effective as of May 20, 2022* [D.I. 518], entered on July 8, 2022 (the “Retention Order”). The Retention Order authorized Province to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

8. On April 17, 2023, this Court entered the *Order Converting Debtors’ Chapter 11 Cases to Cases Under Chapter 7 of the Bankruptcy Code* [Docket No. 1352] (the “Conversion Order”).

**PROVINCE’S APPLICATION FOR COMPENSATION AND  
FOR REIMBURSEMENT OF EXPENSES**

**Monthly Fee Applications Covered Herein**

9. The Monthly Fee Applications for the period from May 20, 2022 through October 31, 2022 of Province have been filed and served pursuant to the Administrative Order and are incorporated herein by reference. Certificates of no objection have been filed for the Monthly Fee Applications for this period.

10. The Monthly Fee Applications covered by this Application contain detailed daily time logs describing the actual and necessary services provided by Province during the Final Fee Period, as well as other detailed information required to be included in fee applications.

11. All services for which Province requests compensation were performed for or on behalf of the Committee.

12. Province has received no payment and no promises for payment from any source other than the estate for services rendered or to be rendered in any capacity

whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between Province and any other person other than the employees of Province for the sharing of compensation to be received for services rendered in these cases. Province has received no retainer in this matter.

**Fifth Monthly Fee Period**

13. Province seeks allowance of compensation and payment for professional services rendered to the Committee during the Fifth Monthly Fee Period in the aggregate amount of \$5,350.00 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$58.00.

14. Attached as Exhibit B is a list of professionals providing services; their respective billing rates; the aggregate hours expended by each professional; a general description of services rendered, summarized by project category; a fee summary; detailed time records with a description of the services performed by each professional and the time expended; and a summary and detail of out-of-pocket expenses incurred.

**Summary of Services**

15. The employees of Province who have rendered professional services during the Final Fee Period in these cases are as follows: Paul Huygens, Sanjuro Kietlinski, Harry Foard, Derrick Laton, Paul Baik, Elise Shen, Daniel Radi, and Georgy Plotnikov.

16. During the Final Fee Period, the Committee relied heavily on the experience and expertise of the above-named persons in dealing with matters described in detail below. As a result, Province's highly skilled restructuring and bankruptcy

professionals devoted significant time and effort to perform properly and expeditiously the required professional services.

17. A summary of some of the more significant services rendered by Province during the Final Fee Period follows. This summary is divided according to the project categories used by Province in its billing in these cases. A detailed time log of all tasks performed by Province during the Fifth Monthly Fee Period is set forth on Exhibit B hereto.

**A. Business Analysis / Operations**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$267,497.50**

**Final Hours: 496.6**

18. Incorporated within this category is time spent by Province personnel in connection with the evaluation and analysis of certain aspects of the Debtors' business and industry of operation. The work performed in this task code was necessary for the Committee to be informed on the Debtors' historical and future operating performance and strategy.

19. Specific services provided by Province during the Final Fee Period include, but are not limited to:

- i. Analyzing and evaluating financial information, including weekly cash flow forecasts, weekly cash flow variance reports, and long-term financial projections;
- ii. Corresponding with the Debtors' management team regarding financial performance and questions and updates on operations;
- iii. Review and analysis of assets, liabilities and prospects for non-Debtor foreign subsidiary;
- iv. Developing alternate budget scenarios and applying sensitivities to financial and winddown model;
- v. Preparing various analyses related to the Debtors' operations, historical balance sheets, income statements, and cash flow statements;

- vi. Analysis of inventories and various winddown liquidation scenarios and tie-in with sale process;
- vii. Reviewing and indexing financial information and other documents provided by the Debtors and their advisors;
- viii. Analysis and decomposition of SOFA and SOAL filing data;
- ix. Assisting in the preparation of financial information for distribution to the Committee and legal counsel, including projections and budgets, analysis of the effect of various assumptions on projected financial results, and other ad hoc analyses as requested or deemed necessary; and
- x. Corresponding and discussing budget and other business and financial results with counsel, committee professionals and within internal team.

**B. Case Administration**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$3,084.00**

**Final Hours: 3.6**

20. Incorporated within this task code is time incurred by Province personnel while performing various administrative tasks that do not clearly fit into other categories including planning and discussing general case updates with Committee professionals.

**C. Claims Analysis and Objections**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$6,718.00**

**Final Hours: 10.8**

21. Incorporated within this task code is time incurred by Province personnel while performing various functions directly related to the preliminary analysis and estimate of potential claims, including administrative and general unsecured.

**D. Committee Activities**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$112,663.00**

**Final Hours: 148.9**

22. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to preparing for, meeting with, and corresponding with the Committee of these chapter 11 cases. Province provided updates summarizing various analyses to the Committee and provided recommendations with regards to the Committee's position and next steps.

23. Specific services provided by Province during the Final Fee Period include, but are not limited to:

- i. Preparing for and participating in calls with the Committee and its counsel on issues related to the bankruptcy proceeding;
- ii. Preparing summaries of various analyses into presentation materials to be shared with the Committee and its counsel;
- iii. Conferring with members of the Committee and its counsel directly related to questions and concerns of the Committee regarding actions and projections of the Debtors; and
- iv. Conferring with other Province professionals regarding various analyses and issues directly related to questions and concerns of the Committee.

**E. Court Filings**

**Monthly Fees: \$1,320.00**

**Monthly Hours: 1.0**

**Final Fees: \$31,880.50**

**Final Hours: 39.0**

24. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to reviewing, evaluating and commenting on the Debtors' motions and orders filed on the docket, including analysis of various motions and proposed orders.

**F. Court Hearings**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$8,733.00**

**Final Hours: 13.9**

25. Incorporated within this category is time incurred by Province personnel while participating in various hearings of the Debtors.

**G. Fee / Employment Applications**

**Monthly Fees: \$4,030.00                      Monthly Hours: 8.1**

**Final Fees: \$25,068.00                      Final Hours: 46.9**

26. Incorporated within this task code is time incurred by Province personnel while performing various functions directly related to the employment and fee applications of Province for these chapter 11 cases.

27. Such functions include, but are not limited to: preparing, finalizing, and corresponding regarding the Retention Application, the Monthly Fee Applications, and this Application.

**H. Financing Activities**

**Monthly Fees: \$0.00                      Monthly Hours: 0.0**

**Final Fees: \$74,601.50                      Final Hours: 130.5**

28. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the Debtors' DIP financing.

**I. Litigation**

**Monthly Fees: \$0.00                      Monthly Hours: 0.0**

**Final Fees: \$690.00                      Final Hours: 0.6**

29. Incorporated within this category is time incurred by Province personnel while reviewing and corresponding regarding the AWI licensing complaint.

**J. Sale Process**

**Monthly Fees: \$0.00                      Monthly Hours: 0.0**

**Final Fees: \$165,090.50**

**Final Hours: 244.1**

30. Incorporated within this category is time incurred by Province personnel while performing various functions directly related to the potential sale of the Debtors' assets.

**K. Travel Time (billed at 50%)**

**Monthly Fees: \$0.00**

**Monthly Hours: 0.0**

**Final Fees: \$9,850.00**

**Final Hours: 30.0**

31. Incorporated within this category is time incurred by Province personnel while traveling from New York, NY following the Debtors' auction. Province reduced fifty percent (50%) of all the billings its professional incurred for non-working travel time.

**ACTUAL AND NECESSARY EXPENSES**

32. It is Province's policy to charge its clients for identifiable, non-overhead expenses incurred regarding the client's case that would not have been incurred except regarding the representation of that particular client. It is also Province's policy to charge its clients only the amount actually incurred by Province regarding such items. Such charges would include industry or company specific research as requested by counsel. Examples of expenses are described below. Province **does not** charge for telephone calls (except the cost of specifically identified conference call charges), faxes, and other administrative expenses. The policies employed by Province for seeking reimbursement for out-of-pocket travel expenses are as follows:

- i. **Airfare/Train** – Costs incurred by Province professionals when traveling by air or train to/from other cities on behalf of the Committee are incorporated into this Application;

- ii. **Ground Transportation** – Expenses incurred by Province professionals for local transportation while outside of their home cities (on matters related to these chapter 11 cases) are incorporated into this Application. Such costs consist primarily of taxi-cab fares incurred by Province personnel while traveling. Also incorporated within this category are expenses incurred by Province professionals regarding traveling to/from airports and parking at airports while traveling out-of-town on client matters;
- iii. **Lodging** – Costs incurred by Province professionals for lodging while traveling on behalf of the Committee (on matters related to these chapter 11 cases) are incorporated into this Application;
- iv. **Meals** – Costs incurred by Province professionals for meals while traveling outside of their home cities or for working lunch meetings (on matters related to these chapter 11 cases) are incorporated into this Application;
- v. **Miscellaneous** – Costs incurred by Province professionals for various charges including supplies and financial research; and
- vi. **Telephone/Internet** – Costs incurred by Province professionals for conference calls and in-flight Wi-Fi.

#### **SUMMARY OF FEES AND EXPENSES FOR THE MONTHLY PERIOD**

33. The Application covers Province's fees and expenses incurred during the Fifth Monthly Fee Period. The fees incurred total \$5,350.00 and the expenses incurred total \$58.00. These fees and expenses are consistent with Province's arrangement with the Committee and the terms of the Retention Order. Province respectfully submits that if necessary, a consideration of these factors would result in this Court's allowance of the full compensation requested.

34. *Time and expertise required.* Province's professional services on behalf of the Committee have required 9.1 hours of professional time in this Fifth Monthly Fee Period. Province has staffed this case efficiently. Where work could be performed by professionals with lower rates, Province used such professionals to perform the assignments. A significant amount of the services rendered required a high degree of



professional competence and expertise. For those services, Province used senior professionals in the interest of staffing the case efficiently.

35. *Time limitation imposed by these cases.* The Committee was required to understand a large volume of information in a very short time related to the financing, operational issues and stoppages, asset / going concern valuations and proposed plan of the Debtors.

36. *The difficulty of questions.* Unique and complex issues arose during the Fifth Monthly Fee Period. Province has advised the Committee and its counsel regarding these issues.

37. *The skill required to perform the financial advisory services properly.* These bankruptcy cases address issues which raise complex questions. The cases require a high level of skill and expertise to efficiently and accurately analyze the economic effects of the various shutdown- and operations-related impacts and the proposed plan of the Debtors; to analyze and supplement the sale processes run by Debtors' investment bankers; and to accurately track and forecast the performance of the Debtors during these chapter 11 proceedings, among other things.

38. *The amount involved and results obtained.* Province has been prudent in the amount of time incurred on various tasks and believes its efforts benefited the Committee and these cases.

39. *The preclusion of other employment by the Applicant due to acceptance of the cases.* Province is not aware of any other employment precluded by acceptance of these cases; however, Province professionals providing services to the Committee were not available to service other clients at their customary rates.

40. *The fee.* Pursuant to the terms of the Retention Order, Province will bill at their standard hourly rates.

41. *Whether the fee is fixed or contingent.* Province's fees are fixed, not dependent on the outcome of these cases; however pursuant to Bankruptcy Code sections 330 and 331, all fees sought by professional retained under sections 327 or 1103 of the Bankruptcy Code are contingent pending final approval by the Court.

42. *The experience, reputation, and ability of Province.* Province's professionals engaged in this case have also worked in several large bankruptcy cases. Province has extensive experience representing official creditors' committees, debtors, creditors, trustees, and others in a wide variety of bankruptcy cases, including, as (i) financial advisor to the official committees of unsecured creditors in the Purdue Pharma, BH Cosmetics, LLC, Automotive Parts Distribution International, LLC, Teligent, Inc., Path Medical, LLC, Paper Source, Inc., NITROcrete, LLC, Teligent, Inc., A.B.C. Carpet, Inc., Avadim Health, Inc., Alex and Ani, LLC, EHT US1, Inc. (Eagle Hospitality), Griddy Energy LLC, Carbonlite Holdings LLC, TECT Aerospace Group Holdings, Inc., L'Occitane, Inc., Neopharma, Inc., Mallinckrodt plc, PBS Brand Co., LLC (Punch Bowl), Francesca's Holding Corporation, Furniture Factory Ultimate Holding, LP, White Stallion Energy, LLC, Smartours, LLC, Pier 1, One Web, J Crew, Lucky's Market, Papyrus, Stage Stores, Inc., American Blue Ribbon Holdings, LLC, BL Restaurants Holding, LLC, Destination Maternity, Brookstone, J&M Stores (Fallas), Heritage Home Group, The Rockport Company, Claire's Stores, Inc., The Walking Company, Patriot National, Shiekh Shoes, Velocity Holding Company (MAG), Aerogroup International, Inc. (Aerosoles), Mac Acquisition LLC (Romano's Macaroni Grill), Cornerstone

Apparel, Inc. (Papaya), True Religion Apparel, Inc., Payless ShoeSource, Inc., Gordmans Stores, Inc., hhgregg Inc., Eastern Outfitters LLC, Inc., Prestige Industries LLC, Gulf Chemical & Metallurgical Corporation, Performance Sports Group, Fresh-G Restaurant Intermediate Holding, LLC (Garden Fresh Restaurants), Golfsmith International Holdings, Inc., Aéropostale, Inc., Pacific Sunwear, Inc., Fresh & Easy, LLC, The Wet Seal, LLC, National Air Cargo, Inc., Magnetation, LLC, and KSL Media Inc. matters, (ii) financial advisor to the debtors in 4E Brands, LLC, Basic Energy Services, Inc., Cinemex Holdings USA, True Religion Apparel, Inc., Woodbridge Group of Companies, LLC, Penthouse Global Media Inc., Focus Property Group, Superior Linen, Argosy Casino (Penn National) and American West Homes, and (iii) the trustee in Maxus Energy, Avaya, Inc., La Paloma Generating Company LLC, RadioShack Corporation, Coldwater Creek, Inc., Loehmann's Inc., Eddie Bauer, and Promise Healthcare Group, LLC, Limetree Bay Services, LLC, among others.

43. The following information is provided pursuant to Paragraph 9 of the Conversion Order:

a. Total amount Province has been paid to date: (i) fees: \$677,130.10; (ii) expenses: \$10,241.02.

b. Any remaining retainer amount held by Province: \$0 (Province did not hold a retainer in this case).

c. Any amounts held in a reserve for purposes of paying professional fees: Province understands that (a) the professional fee escrow account at Delaware Trust Company held approximately \$321,958.45 as of May 3, 2023; and (b) the supplemental carve-out fund contributed by the lenders for the wind down of the Debtors' estates held at Bank of America, N.A. contained approximately \$1 million after the Conversion Order was entered, including approximately \$500,000 allocated for payment of professional fees.

**CONCLUSION**

44. It is respectfully submitted that the amount requested by Province is fair and reasonable given (a) the complexity of the issues presented, (b) the time and labor required, (c) the skill necessary to perform the financial advisory services, (d) the preclusion of other employment, and (e) the customary fees charged to clients in bankruptcy and non-bankruptcy situations.

WHEREFORE, Province respectfully requests (i) approval of compensation in the amount of \$5,350.00 and reimbursement of actual and necessary expenses in the amount of \$58.00 for a total allowance of \$5,408.00 for the Fifth Monthly Fee Period; (ii) approval of final compensation in the amount of \$705,876.00 and final reimbursement of actual and necessary expenses in the amount of \$9,999.02 for a total final allowance of \$715,875.02 for the Final Fee Period; and (iii) such other and further relief as this Court may deem just and proper.

Dated: May 17, 2023

PROVINCE, LLC

By: /s/ Sanjuro Kietlinski  
Sanjuro Kietlinski, Principal  
2360 Corporate Circle, Suite 340  
Henderson, NV 89074  
Telephone: 702.685.5555  
Facsimile: 702.685.5556  
Email: skietlinski@provincefirm.com

*Financial Advisor to the Official  
Committee of Unsecured Creditors*